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6 UNITED STATES BANKRUPTCY COURT

7 DISTRICT OF NEVADA

8 In re: Case No. BK-S-18-12662-LEB
 9 MEDIZONE INTERNATIONAL, INC., Chapter 7

10 Debtor.

11 APPLICATION TO EMPLOY
 12 WILLIAM M. HOLLAND
 AS SPECIAL ACCOUNTANT13 Hearing Date: July 19, 2018
 Hearing Time: 11:00 a.m.
 14

15
 16 Lenard E. Schwartz, Chapter 7 Trustee (the "Trustee") by and through his counsel,
 17 Schwartz & McPherson Law Firm, respectfully requests that the Court approve the employment
 18 of William M. Holland ("Holland") as Special Accountant for Trustee *nunc pro tunc* to June 1,
 19 2018, pursuant to section 327(a) of the Bankruptcy Code and Fed.R.Bankr. P. 2014(a), primarily
 20 to assist the Trustee with preparation of monthly operating reports and related accounting matters.
 21 This Application is supported by the *Declaration of William M. Holland* (the "Holland
 22 Declaration") and the following points and authorities:

23 I. JURISDICTION

24 The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a
 25 core proceeding pursuant to 28 U.S.C. §157(b). Venue is proper before this Court pursuant to 28
 26 U.S.C. §§ 1408 and 1409.

SCHWARTZER & MCPHERSON LAW FIRM
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II. CASE BACKGROUND

1. On April 18, 2018, creditors Edwin G. Marshall and Dr. Jill C. Marshall (collectively, the “Marshalls”), and creditor Ushio America, Inc. (together with the Marshalls, the “Petitioning Creditors”), filed an involuntary petition under Chapter 11 the Bankruptcy Code against Debtor MEDIZONE INTERNATIONAL, INC. (the “Debtor”) in Reno, Nevada, thereby commencing bankruptcy case number 18-50412-GWZ (the “Involuntary Chapter 11 Case”).

2. On May 8, 2018 (the “Petition Date”), the Debtor filed its own voluntary case pursuant to Chapter 7 of the Bankruptcy Code in Las Vegas, Nevada [ECF No. 1], and the Trustee has been appointed to administer this Chapter 7 estate.

3. The Trustee has been granted authorization to operate the business for approximately 90 days from June 1, 2018 through August 31, 2018 [ECF No.36] and has been authorized to borrow up to \$200,000.00 from the Marshalls to fund said operation [ECF No. 40].

III. RETENTION

4. Holland is an accountant and Certified Fraud Examiner licensed by the Association of Certified Fraud Examiners. *See* Holland Declaration.

5. In his capacity as a special accountant, which is an accountant with limited specific accounting duties, Holland will provide such services to the Trustee and the estate as deemed necessary, appropriate, and feasible in order to advise the Trustee in the course of the case including, but not limited to, the following:

- a. Reviewing accounting records of the Debtor;
- b. Reviewing banking records of the Debtor;
- c. Tracing the sources and uses of money by the Debtor;
- d. Preparing summary reports and/or valuations for the Trustee;
- e. Assisting the Trustee in identifying and evaluating potential avoidance and recovery claims; and
- f. Preparing monthly operating reports.

6. Holland maintains an office at 2850 South Jones Boulevard, Suite 1, Las Vegas, Nevada, 89146. *See* Holland Declaration.

1 **IV. DISINTERESTEDNESS AND CONNECTIONS**

2 7. Holland does not hold or represent and has not previously held or represented any
3 interest adverse to the Debtor's estate. *See* Holland Declaration.

4 8. To the best of the Trustee's and Holland's knowledge, Holland is disinterested
5 within the meaning of Section 101(14) of the Bankruptcy Code in that Holland:

- 6 a. is not a creditor, equity security holder, or insider of the Debtor;
- 7 b. is not and was not, within two years before the Petition Date, a director,
8 officer, or employee of the Debtor; and
- 9 c. does not have an interest materially adverse to the interest of the estate or of
10 any class of creditors or equity security holders, by reason of any direct or
11 indirect relationship to, connection with, or interest in, the Debtor, or for
12 any other reason.

13 9. Pursuant to FRBP 2014(a), Holland's Declaration constitutes a verified statement
14 and sets forth, to the best of his knowledge, Holland's connections with "the debtor, creditors, any
15 other party in interest, their respective attorneys and accountants, the United States trustee or any
16 person employed in the office of the United States trustee." Holland discloses the following:

- 17 a. Holland is an independent contractor employed as a special accountant and
18 investigator in various unrelated bankruptcy cases by Lenard E. Schwartzer
19 in his capacity as a Chapter 7 Panel Trustee. Lenard E. Schwartzer is the
20 acting Chapter 7 Panel Trustee for this case, appointed by the Office of the
21 United States Trustee, and Mr. Schwartzer regularly employs S&MLF to
22 represent him in other unrelated bankruptcy cases in which he is the
23 Trustee. Mr. Schwartzer is also a senior partner in S&MLF, but he will not
24 bill as an attorney in this case.
- 25 b. Holland rents office space from S&M Property, an entity which Lenard E.
26 Schwartzer and Jeanette E. McPherson are members;
- 27 c. Holland is employed as a special accountant by other clients of Schwartzer
28 & McPherson Law Firm in various unrelated bankruptcy matters;

- 1 d. Holland has employed Schwartzer & McPherson Law Firm in his capacity
- 2 as a receiver;
- 3 e. Holland has provided services to the Trustee in other unrelated bankruptcy
- 4 cases; and
- 5 f. Holland has been appointed as an examiner in the past by the United States
- 6 Trustee's Office in various unrelated bankruptcy cases.

7 The Trustee does not believe Holland represents any interest which would be adverse to
 8 him or the bankruptcy estate, and his employment would be in the best interests of the estate.

9 10. As such, Holland is disinterested within the meaning of Section 101(14) of the
 10 Bankruptcy Code. *See* Holland Declaration.

11 11. To the best of his knowledge, Holland does not have any present or prior
 12 connection with the United States Trustee, any persons employed in the Office of the United
 13 States Trustee, or any judge of the United States Bankruptcy Court for the District of Nevada in
 14 this case, **except as set forth above in paragraph 9.** *See* Holland Declaration.

15 12. Holland does not hold or represent any interest that would impair Holland's ability
 16 to objectively perform the services contemplated herein. *See* Holland Declaration.

17 V. PROFESSIONAL COMPENSATION

18 13. Trustee proposes that the compensation for the services of Holland be on an hourly
 19 basis, subject to final application and approval by this Court pursuant to Sections 330 and 331 of
 20 the Bankruptcy Code. Specifically, Holland's hourly billing rate in this matter will be \$175. *See*
 21 Holland Declaration.

22 14. Holland intends to apply to the Court for final approval of payment of
 23 compensation and reimbursement of expenses relating to its services performed in accordance
 24 with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules and the U.S. Trustee
 25 Guidelines, and pursuant to any additional procedures that may be established by the Court in this
 26 case.

27 15. Holland will not share any compensation to be paid with another entity, and he is
 28 not a pre-petition creditor of the Debtor. *See* Holland Declaration.

Memorandum Of Law

11 U.S.C. § 327(a) provides:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

The Trustee will be operating the Debtor's business for a short period which requires the preparation and filing of monthly operating reports. These services are required to be performed by the estate, so Holland's skill and expertise are necessary for the Trustee's administration of this bankruptcy estate. Mr. Holland's resume and case history is attached as **Exhibit "1."**

CONCLUSION

Based upon the foregoing, the Trustee requests:

1. Authorization to employ William M. Holland as Special Accountant to the Trustee in this matter under general retainer *nunc pro tunc* to June 1, 2018, with payment of his fees subject to separate review and approval of this Court pursuant to 11 U.S.C. §330 and §331; and
2. Such further relief as the Court may allow.

DATED: June 8, 2018.

Jason A. Imes, Esq.
Schwartzter & McPherson Law Firm
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146
Attorneys for Lenard E. Schwartzter, Trustee

EXHIBIT “1”

William M. Holland, CFE

2850 S. Jones Blvd. Suite
Las Vegas, Nevada 89146-5308

(702) 307-2022 Office

(702) 682-1221 Cellular

Objective

To seek employment as a fraud examiner and/or fraud investigator, and/or District Court receiver.

Experience

Nevada District Court

District Court Receiver

July 2000 to Present

- ◊ Receiver for dozens of District Court Appointments to oversee the operation and liquidation of businesses under Receiverships or bankruptcy.
- ◊ Provide forensic accounting for companies under receiverships, for both civil and criminal prosecution.
- ◊ Provide management team to operate companies under Receivership.
- ◊ Provide all required reporting motions and reports as required by the Courts.

US Bankruptcy Court

Lenard E. Schwartzer, Trustee
Kathleen McDonald, Trustee
Shelley Krohn, Trustee
Office of the US Trustee

October 2000 to Present

2850 S. Jones Blvd. Suite 1, Las Vegas, Nevada 89146
302 E. Carson Street, Las Vegas, Nevada 89101
411 E. Bonneville Ave, #300, Las Vegas, Nevada 89101
300 Las Vegas Blvd, South, Las Vegas, Nevada 89101

Bankruptcy Fraud Investigator, Examiner & Receiver

- ◊ Researcher: Provide analysis of Chapter 7 asset cases for liquidation and recovery.
- ◊ Provide assistance to Chapter 7 Trustee in 341 Creditor Hearings. Conduct 341 Hearings in absence of Trustee.
- ◊ Prepare legal briefs for application of Title 11 USC Bankruptcy Code to enforce bankruptcy laws.
- ◊ Prepare examiner reports to the US Bankruptcy Court as directed by US Trustee's Office
- ◊ Prepare monthly operating reports (MOR) for Chapter 11 operating cases.
- ◊ Obtain District Court appointments as Receiver to operate and control businesses in litigation.
- ◊ Investigate bankruptcy fraud allegations. Prepare cases for submission to the US Dept of Justice for prosecution.
- ◊ Administer hundreds of asset cases for Trustee

Electrical Services Group, Inc.

President & CFO

September 1996 to October 2000

3111 S. Valley View Blvd. Las Vegas, Nevada 89102

Business Owner & Operator of a Commercial Electrical Contractor

- ◊ Establish operating policies & procedures for an electrical contractor.
- ◊ Apply extensive knowledge of the National Electrical Code & State and local codes to the application of electrical installations in commercial applications.
- ◊ Supervise and coordinate all business activities involved in the operation of an electrical contractor.
- ◊ Provide effective leadership and motivation to a staff of 30 employees.
- ◊ Facilitate electrical drawings and provide specifications to obtain electrical permits.
- ◊ Consult with general contractors and other customers to design electrical systems.
- ◊ Provide the company with accounting supervision, as well as full charge bookkeeping functions, including job cost analysis and planning.

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Holland & Holland Electric, Inc.
President & CEO

October 1983 to September 1996
3234 W. Desert Inn Road, Las Vegas, Nevada 89121

Business Owner & Operator of a Commercial, Residential & Service Electrical Contractor

- ◊ Develop and operate an electrical contractor with annual sales of \$2 million.
- ◊ Estimate & supervise installation of electrical systems in major projects.
- ◊ In 1989 was the second largest electrical contractor in Las Vegas. Installed electrical systems in over 1200 homes.
- ◊ Design and wrote installation manuals for the electrical profession.
- ◊ Maintain accounting records and develop financial strategy for business development.

Las Vegas Metro Police Department
Detective & Police Officer

August 1975 to August 1986
400 E. Stewart Ave. Las Vegas, Nevada 89101

Police Officer and Detective for the Vice, Narcotics, and Intelligence Bureaus

- ◊ Graduated 2nd in class of 35 recruits - Highest academic scores of the class.
- ◊ Charter member of Metro's hostage negotiation team. Assisted in preparing hostage policy manuals.
- ◊ Conducted investigations, provide electronic, audio and video surveillance of suspects activities.
- ◊ Selected as a field training officer for 2 years to train street patrol officers.
- ◊ Initiated and conducted several specialized training seminars in electronic & video surveillance. Assisted in building Metro's undercover electronic surveillance vehicles.
- ◊ Provide expert testimony on behalf of District Attorney for apprehension techniques of major criminals.
- ◊ Received 2 Distinguished Officers Awards

United States Secret Service
Officer

January 1974 to September 1975
Washington, D.C.

Assigned to the White House Division for Protective Services

- ◊ Qualified for Top Secret Security Clearance
- ◊ Provide protective services to the President of the United States and other protectees.
- ◊ Investigate alleged and suspected criminal violations of federal laws as they apply to protectees.
- ◊ Assist in providing security measures for the White House and adjoining buildings.
- ◊ Apply Title 18 of the USC to activities surrounding the White House
- ◊ Receive, analysis and report critical information to proper authorities.

US House of Representatives
Legislative Assistant

May 1970 to December 1974
Washington D.C.

Researcher for Representative William S. Broomfield

- ◊ Assisted legislator in preparing research documents for proposed legislation.
- ◊ Research constituents complaints regarding topics of concern for the Congressman.
- ◊ Assisted Congressman in drafting proposed legislation on Foreign Affairs topics.
- ◊ Provide agendas for Congressman while on travel assignments.
- ◊ Analysis voting records of other legislators and assess political ramifications for his district.
- ◊ Submit press releases and meet with constituents who travel to Washington D.C. to meet Congressman.

Education

Certified Fraud Examiners Training Center
Certified Fraud Examiner's Certification**Austin, Texas**
August 2004*Extensive training to become certified in Fraud detection and prevention.*

- ◊ Extensive training in law & investigative study for fraud related subjects
- ◊ Forensic training in accounting practices and understanding criminal behavior.
- ◊ Requirements include Bachelor's Degree, 5 years investigative experience, and 30 credit hours of higher education in accounting.
- ◊ Must continue education requirements by obtaining 20 CPE credits each year in fraud subjects.

University of Nevada - Las Vegas
Completing Masters Degree in Accounting**Las Vegas, Nevada**
July 2002 - Present*Working to improve my knowledge of financial accounting and auditing techniques.*

- ◊ Extensive college courses in accounting, law, auditing, cost accounting and information management systems.
- ◊ Additional courses in taxation, business management and CPA prep topics.
- ◊ Graduation in 2007 followed by possible CPA exam.

Las Vegas Metro Police Dept. Training Center
Law Enforcement Training Center**Las Vegas, Nevada**
October 1975*Sixteen week extensive training course to become a law enforcement officer.*

- ◊ Graduated #2 in class of 35 with GPA of 3.95
- ◊ Extensive training in all forms of law enforcement, including law, police procedures and social interaction.
- ◊ Advance instruction in surveillance, hostage negotiations, and audio & video undercover investigations.
- ◊ Additional training in stress management and domestic violence techniques.

University of Maryland
Bachelor of Science Degree in Criminal Justice**College Park, Maryland**
December 1975*A four year college degree with a major in Criminal Justice & a Minor in Business Law*

- ◊ Achieved the Dean's List of outstanding students for several months.
- ◊ Enrolled in advance courses in business law, sociology, criminal justice and international studies.
- ◊ Maintained a 3.6 grade average while maintaining a job.

United States Secret Service Training Center
Protective Security & Investigations program**Beltsville, Maryland**
June 1974*Extensive training center for the Secret Service Division*

Page 4,

- ◊ Specialized training for protection of political dignitaries.
- ◊ Enrolled in advance courses in detection of suspicious persons and criminal profiling.
- ◊ Maintained 3.5 grade point average.
- ◊ Relevant course work included bomb detection, weapons deployment, and aviation recognition.
- ◊ Extensive training in defensive driving, physical and electronic surveillance of suspicious individuals.

Federal Law Enforcement Training Center
Law Enforcement Training Program

Washington, D.C.
April 1974

Extensive law enforcement training for federal agencies.

- ◊ Standard law enforcement training for new federal officers
- ◊ Detail courses in evidence gathering, weapons training, and federal laws
- ◊ Detailed training in defensive driving, suspect apprehension and criminal prosecution.

Accomplishments

State Bar of Nevada
Member of the Southern Nevada Disciplinary Board

Las Vegas, Nevada
October 2011 to Present

Member of the Disciplinary Board Hearing Complaints

- ◊ Appointed as lay (non-attorney) member of the Board
- ◊ Review grievance complaints against attorneys
- ◊ Attend informal & formal hearings on disciplinary hearings

Shriners Hospital of Los Angeles
Member of the Board of Governors

Los Angeles, California
July 1996 to August 2003

Member of the Governing Board of Hospital Operations

- ◊ An appointed position approved by the International Shrine Organization
- ◊ Oversee operations for an 60 bed hospital for specific areas of hospital administration.
- ◊ Compile operating budgets and prepare review reports on hospital operations.
- ◊ Establish a successful testing program for hospital assets.
- ◊ Ensure that the hospital complies with state and federal regulations and policies.
- ◊ Review hiring procedures and establish policies on terminations.

Zelzah Shrine Center
Potentate & CEO

Las Vegas, Nevada
January 2001 - December 2001

Chief Executive Officer for the Shriners Fraternal Organization

- ◊ Oversee complete business operations of the Shrine Center.
- ◊ Direct extensive fund raising activities to support the medical care of 1200 Las Vegas children.
- ◊ Oversee rental operations of the Shrine building to raise money for Center operations and activities.
- ◊ Coordinate Shrine policies with the National Organization as well as participate in local charitable activities to support the City of Las Vegas help the children functions.

Page 5,

City of Las Vegas Electrical Examining Board
Member of the Examining Board for Electricians

Las Vegas, Nevada
1990 to 1996

Participate in the issuance of Master Electrical licensing procedures for the City.

- ◊ Establish Master Electrical License requirements within the City of Las Vegas
- ◊ Set guidelines for city inspection requirements and administer policies on inspection techniques.
- ◊ Review regulations on training manuals for City electrical inspectors.
- ◊ Review disciplinary action against license holders.

Affiliations

International Association of Financial Crimes Investigators - 2013
Member of the National Association of Bankruptcy Trustees - 2004
Member of the Association of Certified Fraud Examiners - 2003
Former member of the American Institute of Certified Public Accountants - 2003
Member of the American Bankruptcy Institute - 2004

References

Lenny Schwartzer, Esq, US Bankruptcy Panel Trustee - Las Vegas, Nevada 702 307-2022
Larry Bertsch, CPA, Former US Bankruptcy Panel Trustee - Las Vegas, Nevada 702 896-4788
Shelly Krohn, US Bankruptcy Panel Trustee - Las Vegas, Nevada 702 421-2210
Scutter Newton, Investment Broker - Las Vegas, Nevada 702 364-4805
Ed Kaufer, Esq., Attorney & Certified Fraud Examiner - Reno, Nevada 775 742-3146

William M. Holland, CFE**Job Reference**

EX = Expert Witness

Bankruptcy Cases

Job #	Case Name	Court	Type	Title	Duties	
00-16660	Harrison/Ross Mortuaries	Bankruptcy	Chapter 7	Accountant	Business Operations	
01-10367	Richard Baines	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
01-14028	Hynd's Plumbing	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
01-16687	Developers Maintenance	Bankruptcy	Chapter 11	Accountant	Business Operations	
01-19572	Stanley & Diane Kloza	Bankruptcy	Chapter 11 & 7	Accountant	Asset Liquidation	
01-22907	Lazer Graphix	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
02-12308	William Lind	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
02-15672	Mustang Tile	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
02-15968	SVJ, Inc	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
02-22283	Foto Technology	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
03-13579	Tropicana Partners	Bankruptcy	Chapter 7 & 11	Accountant	Business Operations	
03-15245	Brown-Ponce Dental	Bankruptcy	Chapter 7	Accountant	Business Operations	
03-16262	Concrete, Inc.	Bankruptcy	Chapter 7	Investigator	Business Operations	
04-17765	Wilson Agne	Bankruptcy	Chapter 7	Accountant	Asset Liquidation	
04-21228	Guardian Security	Bankruptcy	Chapter 7	Accountant	Business Operations	
04-22290	Dr. Tali H. Arik	EX	Bankruptcy	Chapter 11	Examiner	Fraud Examination
04-22633	American Plan		Bankruptcy	Chapter 11	Accountant	Asset Liquidation
06-13977	US Mortgage		Bankruptcy	Chapter 11 & 7	Investigator	1 conviction
08-21137	Clark & Nye Co. Deve		Bankruptcy	Chapter 7	Accountant	1 conviction
08-21176	H.S.L.V		Bankruptcy	Chapter 7	Accountant	Asset Liquidation
09-15390	Italdiroma		Bankruptcy	Chapter 7	Accountant	Asset Liquidation
09-17018	Inter-Shopping		Bankruptcy	Chapter 7	Accountant	Asset Liquidation
09-26137	Walt Waters		Bankruptcy	Chapter 11	Examiner	Business Operations
09-32258	Gaming Entertainment		Bankruptcy	Chapter 11	Examiner	Business Operations
09-33417	Haggadah, LLC		Bankruptcy	Chapter 7	Accountant	Business Operations
10-27623	Cent Comm		Bankruptcy	Chapter 7	Accountant	Asset Liquidation
11-15193	Charles Grigsby		Bankruptcy	Chapter 11 & 7	Accountant	Business Operations
11-19196	Sunray Petroleum, Inc	EX	Bankruptcy	Chapter 11	Examiner	Fraud Examination
11-25409	Mechanical Insulation		Bankruptcy	Chapter 11	Examiner	Fraud Examination
11-27409	Sunline Logistics		Bankruptcy	Chapter 7	Examiner	Fraud Examination
11-28137	Makino Premium	EX	Bankruptcy	Chapter 11	Examiner	Fraud Examination
12-10368	O'Bannon Plaza		Bankruptcy	Chapter 11 & 7	Accountant	Business Operations
12-16650	Belcorp Resources		Bankruptcy	Chapter 11	Accountant	Business Operations
13-13411	5440 W. Sahara, LLC		Bankruptcy	Chapter 11	Examiner	Fraud Examination
12-24096	Jeannie Sutherland		Bankruptcy	Chapter 11 & 7	Accountant	Monthly Operating
15-10462	Lionel, Sawyer & Collins		Bankruptcy	Chapter 7	Accountant	Preference/Transfers
15-14104	Chateau De Lumiere, LLC	EX	Bankruptcy	Chapter 11	Accountant	Examination of Docs
15-15566	Maas Global		Bankruptcy	Chapter 11 & 7	Accountant	Monthly Operating
17-23687	The Resort Group		Bankruptcy	Chapter 7	Operations	Las Vegas Operations

Receivership Cases

09-591848-B	AAMAX Properties	EX	District Court	Receivership	Accountant	Business Operations
08-567325-C	Camino Al Norte		District Court	Receivership	Accountant	Business Operations
	Dr. Avery		District Court	Law Suit	Examiner	Fraud Examination
10-614539-C	Koo Trust		District Court	Receivership	Accountant	Business Operations
	LSI		District Court	Receivership	Accountant	Asset Liquidation
	Oasis RV		District Court	Law Suit	Examiner	3 Convictions
10-608539-B	Town & Country Bank		District Court	Receivership	Accountant	Business Operations
03-469009-C	PR Business Park		District Court	Receivership	Accountant	Business Operations
	Stanley & Diane Kloza		District Court	Receivership	Accountant	Business Operations
13-685030-C	Henri & Margaret Uzan		District Court	Receivership	Operations	Rexford Apartments
12-669776-C	AMTS Consortium, LLC	EX	District Court	Receivership	Operations	FCC Licenses